

REMARKS

Examiner Interview

Applicant thanks the Examiner for the telephone interview on March 12, 2008 in which the Examiner and Applicant's counsel discussed the § 101 rejection to the claims. The Examiner suggested amending the claims to recite encoding data to output an audio signal. Applicant's counsel also thanked the Examiner for indicating that the pending claims are allowable over the art of record.

Rejections

Rejections under 35 U.S.C. § 101

Claims 1, 2 and 4-23 stand rejected under 35 U.S.C. § 101 as failing to recite a useful, concrete and tangible result. Applicant has amended independent claims 1, 12, 15 and 23 to recite encoding the group of data using the selected Huffman codebook to output an encoded audio signal. Applicant respectfully submits that encoding data and outputting an encoded audio signal are both useful, concrete and tangible results and therefore respectfully requests the withdrawal of the rejection of claims 1, 2 and 4-23 under 35 U.S.C. § 101.

SUMMARY

Claims 1, 2 and 4-23 are currently pending. In view of the foregoing amendments and remarks, Applicant respectfully submits that the pending claims are in condition for allowance. Applicant respectfully requests reconsideration of the application and allowance of the pending claims.

If the Examiner determines the prompt allowance of these claims could be facilitated by a telephone conference, the Examiner is invited to contact Sue Holloway at (408) 720-8300 x3476.

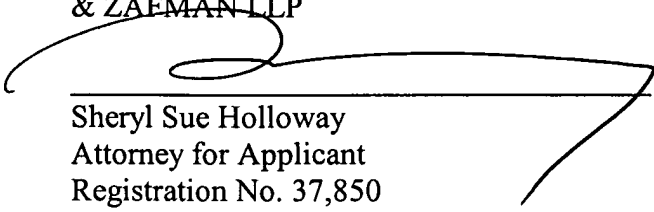
Deposit Account Authorization

Authorization is hereby given to charge our Deposit Account No. 02-2666 for any charges that may be due. Furthermore, if an extension is required, then Applicant hereby requests such extension.

Respectfully submitted,

BLAKELY, SOKOLOFF, TAYLOR
& ZAEMAN LLP

Dated: March 19, 2008



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